

INDEX BY TITLES – 2016

Adoption of IFRS in Brazil: Effects on Accounting Conservatism

Erivelto Fiorese de Sousa, Anderson Fiorese de Sousa, Gladyson Brommonschenkel
REPeC, Brasília, v. 10, n. 2, art. 1, p. 133-144, Apr./Jun. 2016.

Analysis of the theme Management Accounting in Accounting Education at HEI from Minas Gerais in the light of the Global Curriculum and the National Proposal of the CFC/FBC

Paula Mieko Oda Faria, Edvalda Araújo Leal
REPeC, Brasília, v. 10, n. 2, art. 3, p. 160-176, Apr./Jun. 2016

Astructural Equation Models Using Partial Least Squares: An Example of the Application of SmartPLS® in Accounting Research

João Carlos Hepólito Bernardes do Nascimento, Marcelo Alvaro da Silva Macedo
REPeC, Brasília, v. 10, n. 3, art. 4, p. 282-305, Jul./Sep. 2016

Audit Committee: compliance with SOX, Bacen, Susep and IBGC Rules

Marina Schreiber de Abreu Siigor Sorrentino, Bruna Teixeira, Ernesto Fernando Rodrigues Vicente
REPeC, Brasília, v. 10, n. 3, art. 1, p. 237-252, Jul./Sep. 2016

Commitments of Psychological Contracts and Diagnostic Use of Management Control Systems

Ivan Canan, Gilberto de Andrade Martins, Patrícia Oda
REPeC, Brasília, v. 10, n. 2, art. 4, p. 177-191, Apr./Jun. 2016

Consistency of Higher Education Institutions' Strategies: A Study Based on the Stakeholders' Perception using the Balanced Scorecard

Alexsandra Barcelos Dias, Valquíria Aparecida dos Santos, Aziz Xavier Beiruth
REPeC, Brasília, v. 10, n. 4, art. 5, p. 420-437, Oct./Dec. 2106

Determining Factors for the Adoption of Stock Option Plans in Brazilian Publicly Traded Companies

Geovanne Dias de Moura, Edilson Sidnei Padilha, Tarcísio Pedro da Silva
REPeC, Brasília, v. 10, n. 3, art. 3, p. 266-281, Jul./Sep. 2016

Determinants of Board Interlockin in the Bazilian Capital Market

Flávio Ribeiro, Romualdo Douglas Colauto, Ademir Clemente
REPeC, Brasília, v. 10, n. 4, art. 3, p. 389-405, Oct./Dec. 2016.

Environmental Financial Information: differences in disclosure levels among Brazilian companies

Janaina da Silva Ferreira, Suliani Rover, Denize Demarque Minatti Ferreira, José Alonso Borba
REPeC, Brasília, v. 10, n. 1, art. 1, p. 5-23, Jan./Mar. 2016.

Factors that Influence the Teaching-Learning Process from the Perspective of Accountancy Students: Analysis at a Higher Education Institution in Minas Gerais

Caroline Stéffani Santos Nério Pavione, Bruna Camargos Avelino, José Roberto de Souza Francisco
REPeC, Brasília, v. 10, n. 2, art. 5, p. 192-215, Apr./Jun. 2016

Financial Performance and Information Disclosure on Human Resources: an Analysis of Companies in The IBrX - 100

Gustavo Henrique Costa Souza, Luiz Antonio Félix Junior, Umbelina Cravo Teixeira Lagioia, João Gabriel Nascimento de Araújo
REPeC, Brasília, v. 10, n. 1, art. 5, p. 88-102, Jan./Mar. 2016.

Firm Life Cycle, BookTax Differences and Earnings Persistence

Antonio Lopo Martinez, Márcio Bassetti
REPeC, Brasília, v. 10, n. 2, art. 2, p. 145-159, Apr./Jun. 2016

Implementation Processo of IFRS: a theoretical essay on the justifications related to resistance to organizational change under Lewin's theory

Camila Pereira Boscov, Gabriel Ribeiro Vieira Rezende
REPeC, Brasília, v. 10, n. 4, art. 6, p. 438-454, Oct./Dec. 2016

Indicators of Working Capital Management Before and After the Adoption of the International Accounting Standards in Brazil

Taís Duarte Silva, Gilberto José Miranda
REPeC, Brasília, v. 10, n. 3, art. 2, p. 253-265, Jul./Sep. 2016

Influences of Academic Socialization on the Development of Scientific Publications in Accounting in Brazil: An Analysis of Stricto Sensu Graduate Programs

Flaviano Costa, Gilberto de Andrade Martins
REPeC, v. 10, n. 3, art. 5, p. 306-322, Jul./Sep. 2016

Influences of Economic Theories on Accounting Theory: the case of the Objective Function of the Firm

Lineker Costa Passos, Aline Nogueira Bezerra, Antonio Carlos Dias Coelho
REPeC, v. 10, n. 4, art. 4, p. 406-419, Oct./Dec. 2016

Methodological and Epistemological Criticism on Experimental Accounting Research Published in Brazil

Paulo Frederico Homero Junior
REPeC, Brasília, v. 10, n. 2, art. 6, p. 216-229, Abr./Jun. 2016

Performance of Accounting Students on the Enade/2012 Test: An Application of the Item-Response Theory

Raphael Vinicius Weigert Camargo, Rita de Cássia Correa Pepinelli Camargo, Dalton Francisco de Andrade,
Antonio Cezar Bornia
REPeC, Brasília, v. 10, n. 3, art. 6, p. 323-345, Jul. /Sep. 2016

The Impacts of Adopting Active Methods in the Performance of Accounting Students at a Higher Education Institution in the State of Minas Gerais

Cícero José Oliveira Guerra, Aridelmo José Campanharo Teixeira
REPeC, Brasília, v. 10, n. 4, art. 2, p. 371-388, Oct./Dec. 2016.

The Impact of the Cultural Dimensions on Accounting Practice in Brazil: a perspective based on the Accounting Operators' Perception

Bruno Jesus de Lima
REPeC, Brasília, v. 10, n. 4, art. 1, p. 363-370, Oct./Dec. 2016.

The Influence of Culture and Professional Judgment on Accounting: An Analysis from the Perspective of Information Preparers in Portugal

Manuela Maria Marcelino, Fábio Henrique Ferreira de Albuquerque, Joaquín Texeira Quirós, Maria do Rosário Fernandes Justino
REPeC, Brasília, v. 10, n. 1, art. 4, p. 63-87, Jan./Mar. 2016.

The Influence of Supplier Assessment in the Termination of Oil and Gas Exploitation and Production Contracts in Brazil

Cleison Antonio Pinto, Danilo Soares Monte-Mor, Jedson Pereira Pinto
REPeC, Brasília, v. 10, n. 1, art. 2, p. 24-43, Jan./Mar. 2016.

The Personal Benefits of Stricto Sensu Post-Graduation: an Analysis According To Masters of Accounting

Tiago Guimarães Barth, Sandra Rolim Ensslin, Altair Borget
REPeC, Brasília, v. 10, n. 1, art. 6, p. 103-125, Jan./Mar. 2016.

Use of Analytical Hierarchy Process (AHP) to identify the preference of accounting experts regarding the company valuation method in accounting expertise

Claudio Roberto Caríssimo, Márcia Athayde Moreira, Martinho Maurício Gomes de Ornelas, Jersone Tasso Moreira Silva
REPeC, Brasília, v. 10, n. 3, art. 2, p. 44-62, Jan./Mar. 2016.